

In the United States Court of Federal Claims

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MATTHEW AND KATHERINE KAESS *

CHRISTENSEN, *

Plaintiffs, *

v. *

UNITED STATES, *

Defendant. *

* * * * *

No. 20-935T
Filed: September 13, 2023

ORDER

On September 13, 2023, the court issued its Opinion granting and denying in part plaintiffs' motion for partial summary judgment and granting and denying in part defendant's cross-motion for partial summary judgment in the above captioned case. Even after issuance of the Opinion, issues remain in the case with respect to the calculation of plaintiffs' United States income tax and French income tax for tax year 2015, and the application of the three-bite rule to that calculation. In order to resolve the outstanding issues, the parties shall confer in order to resolve any outstanding issues and, if necessary, exchange any required further information. The parties shall prepare a joint submission stating each party's position with respect to such calculation and, if they disagree, include each party's explanation of the calculation of the three-bite rule as specifically applied to plaintiffs' taxes. If defendant still believes that it requires further information, defendant shall offer a description, with particularity, of what evidence remains to be produced and submitted to the court, unless the parties can resolve any outstanding issues. The parties' joint status report is due on or before **Wednesday, October 4, 2023**.

Finally, the September 13, 2023 Opinion was released under seal. The parties are instructed to review the issued Opinion and report to the court in a joint filing, on or before **Wednesday, September 27, 2023**, whether either party proposes to redact anything from the Opinion before the Opinion is publicly released.

IT IS SO ORDERED.

s/Marian Blank Horn
MARIAN BLANK HORN
Judge